EXHIBIT E8

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
April 13, 2006 through April 30, 2006					
Allison, Tom	04/14/06	Management duties of the CEO/CRO.	5.5	$ 650.00	$ 3,575.00
Allison, Tom	04/14/06	Preparation for SEC meeting with M. Pugsley (RQN) and M. Kehl (MFIM).	0.9	650.00	585.00
Allison, Tom	04/14/06	Participate in meeting with SEC to provide update on USA Capital and bankruptcy filings.	1.6	650.00	1,040.00
Kehl, Monty	04/14/06	Prepare for SEC meeting with M. Pugsley (RQN) and T. Allison (MFIM).	0.9	620.00	558.00
Kehl, Monty	04/14/06	Participate in meeting with SEC to provide update on USA Capital and bankruptcy filings.	1.6	620.00	992.00
Reed, James	04/14/06	Meet with former Company management J. Milanowski (formerly USACM) to discuss equity interests in borrowers held by related entities.	1.5	430.00	645.00
Allison, Tom	04/17/06	Management duties of the CEO/CRO.	4.1	650.00	2,665.00
Allison, Tom	04/17/06	Meet to discuss employee issues with J. Milanowski and A. Jarvis (RQN).	0.4	650.00	260.00
Allison, Tom	04/17/06	Discussion of hearing with MFIM staff.	0.8	650.00	520.00
Allison, Tom	04/17/06	Outline operational and collection issues needing attention with A. Jarvis (RQN).	0.2	650.00	130.00
Smith, Susan	04/17/06	Discussion of hearing with MFIM staff.	0.8	590.00	472.00
Allison, Tom	04/18/06	Calls and meetings with counsel to prepare for visits from SEC and state of Nevada Mortgage Loan division.	0.9	650.00	585.00
Allison, Tom	04/18/06	Participate in meeting with USACM management to discuss court hearing, payroll issues.	1.1	650.00	715.00
Allison, Tom	04/18/06	Management duties of the CEO/CRO.	7.4	650.00	4,810.00
Kehl, Monty	04/18/06	Calls and meetings with counsel to prepare for visits from SEC and state of Nevada Mortgage Loan division.	0.9	620.00	558.00
Kehl, Monty	04/18/06	Supervise the gathering and organizing of materials in preparation for SEC and state of Nevada visits.	2.6	620.00	1,612.00
Kehl, Monty	04/18/06	Calls with D&O insurance carrier to discuss the coverage of Company personnel on policy.	0.8	620.00	496.00
Smith, Susan	04/18/06	Participate in meeting with USACM management to discuss court hearing, payroll issues.	1.1	590.00	649.00
Smith, Susan	04/18/06	Discussions with R. Hilson and A. Siddiqui (both USACM) regarding payroll issues, banking requirements and information requirements.	1.2	590.00	708.00
Steele, Sarah	04/18/06	Assist M. Olson (USACM) regarding public relations and coordination with BMC.	0.8	430.00	344.00
Allison, Tom	04/19/06	Participate in planning meeting with counsel and M. Olson (USACM) in preparation for visits from SEC and state of Nevada MLD.	1.6	650.00	1,040.00
Allison, Tom	04/19/06	Meet with SEC Staff and M. Pugsley (RQN) regarding forensic accounting efforts.	0.6	650.00	390.00
Allison, Tom	04/19/06	Management duties of the CEO/CRO.	7.2	650.00	4,680.00
Kehl, Monty	04/19/06	Review information collected for SEC with M. Pugsley (RQN).	0.7	620.00	434.00
Kehl, Monty	04/19/06	Participate in planning meeting with counsel and M. Olson (USACM) in preparation for visits from SEC and state of Nevada MLD.	1.6	620.00	992.00
Smith, Susan	04/19/06	Coordinate between Wells Fargo, R. Hilson (USACM), and attorneys to obtain the proper authorization to transmit funds for payroll.	1.4	590.00	826.00
Smith, Susan	04/19/06	Meet with SEC staff and R. Hilson (USACM) and M. Pugsley (RQN) regarding USACM's accounting systems and procedures.	0.9	590.00	531.00
Smith, Susan	04/19/06	Meet with SEC Staff and M. Pugsley (RQN) regarding forensic accounting efforts.	0.6	590.00	354.00
Smith, Susan	04/19/06	Coordinate between Wells Fargo, R. Hilson (USACM), and attorneys to obtain the proper authorization to transmit funds for payroll.	1.2	590.00	708.00
Allison, Tom	04/20/06	Management duties of the CEO/CRO.	9.0	650.00	5,850.00
Oriti, Joseph	04/20/06	Analyze and amend USA Commercial Mortgage Company Organization Diagram.	1.4	330.00	462.00
Smith, Susan	04/20/06	Coordinate between Wells Fargo, R. Hilson (USACM), and attorneys to transmit funds for payroll.	0.9	590.00	531.00
Allison, Tom	04/21/06	Met with T. Barry, A. Stevens (both USACM); J. McPherson (Schwartzer & McPherson); and J. Reed (MFIM) for review of loan portfolio.	3.0	650.00	1,950.00
Allison, Tom	04/21/06	Meet with Nevada state Mortgage Lending Department, J. Reed (MFIM) to discuss condition of loan portfolio and methodology behind 13-week cash forecast.	2.0	650.00	1,300.00

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USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	04/21/06	Meet with Company management to discuss issues including moving into one building, bad loans, collateralizing AP from USA Investment Partners, rejectable leases, DIP bank accounts, unfunded loans and Company retirement plan.	2.0	650.00	1,300.00
Allison, Tom	04/21/06	Management duties of the CEO/CRO.	2.4	650.00	1,560.00
Reed, James	04/21/06	Meet with Company management to discuss issues including moving into one building, bad loans, collateralizing AP from USA Investment Partners, rejectable leases, DIP bank accounts, unfunded loans and Company retirement plan.	2.0	430.00	860.00
Smith, Susan	04/21/06	Discuss banking issues with R. Hilson and L. Weese (both USACM).	0.2	590.00	118.00
Smith, Susan	04/21/06	Research banks on U.S. Trustee's list, search for contacts, call with Wells Fargo on DIP issues.	0.9	590.00	531.00
Allison, Tom	04/24/06	Management duties of the CEO/CRO.	8.7	650.00	5,655.00
Kehl, Monty	04/24/06	Discuss and receive documentation necessary to add Company personnel to D&O insurance policy.	0.5	620.00	310.00
Smith, Susan	04/24/06	Call with L. Schwartzer (Schwartzer & McPherson) regarding banks. Call Bank of America contacts regarding DIP accounts, discuss banks with R. Hilson (USACM).	0.4	590.00	236.00
Smith, Susan	04/24/06	Call with Candace Carlyon (Shea) regarding Wells Fargo.	0.2	590.00	118.00
Allison, Tom	04/25/06	Management duties of the CEO/CRO.	6.0	650.00	3,900.00
Kehl, Monty	04/25/06	Schedule and participate in call with insurance contact to provide opportunity for Company's officers to ask questions regarding coverage.	0.8	620.00	496.00
Smith, Susan	04/25/06	Call with J. Cooper (Wells Fargo) regarding DIP banking requirements.	0.3	590.00	177.00
Smith, Susan	04/25/06	Call with B. Woodruff and A. Scott (both Bank of America) regarding DIP banking requirements.	0.7	590.00	413.00
Smith, Susan	04/25/06	Review forms sent by Bank of America, research and send Petitions, Orders and other requested information.	0.4	590.00	236.00
Smith, Susan	04/25/06	Discuss banking issues with R. Hilson and L. Weese (both USACM).	0.3	590.00	177.00
Smith, Susan	04/25/06	Review draft banking profiles, edit and transmit to Bank of America for DIP accounts.	0.8	590.00	472.00
Smith, Susan	04/25/06	Research and provide additional motions, board authorizations and other relevant information to Bank of America for set up of DIP accounts.	0.7	590.00	413.00
Allison, Tom	04/26/06	Management duties of the CEO/CRO.	9.2	650.00	5,980.00
Smith, Susan	04/26/06	Calls with B. Woodruff (BofA) regarding banking issues and additional information.	1.5	590.00	885.00
Smith, Susan	04/26/06	Call with S. Eckhardt (NMLD) regarding motions to be heard on May 3.	0.4	590.00	236.00
Allison, Tom	04/27/06	Management duties of the CEO/CRO.	8.4	650.00	5,460.00
Smith, Susan	04/27/06	Discuss banking issues with R. Hilson and L. Weese (both USACM).	0.6	590.00	354.00
Allison, Tom	04/28/06	Management duties of the CEO/CRO.	10.5	650.00	6,825.00
Smith, Susan	04/28/06	Review form letters for T. Allison's (MFIM) signature regarding moving funds to DIP accounts and provide comment and edits.	0.6	590.00	354.00
		Total Company Administration	**125.7**		**$ 79,033.00**
May 1, 2006 through May 31, 2006					
Allison, Tom	05/01/06	Management duties of the CEO/CRO.	0.1	$ 650.00	$ 65.00
Allison, Tom	05/02/06	Management duties of the CEO/CRO.	6.4	650.00	4,160.00
Smith, Susan	05/02/06	Discussions with R. Hilson (USACM) regarding payroll and banking issues, issues with Wells Fargo to transfer funds to DIP accounts.	0.3	590.00	177.00
Smith, Susan	05/02/06	Call to C. Carlyon (Shea) regarding Wells Fargo.	0.2	590.00	118.00
Allison, Tom	05/03/06	Management duties of the CEO/CRO.	5.4	650.00	3,510.00
Allison, Tom	05/04/06	Management duties of the CEO/CRO.	9.7	650.00	6,305.00
Allison, Tom	05/04/06	Participate in meeting with management from the Estate.	1.1	650.00	715.00
Kehl, Monty	05/04/06	Communication with counsel regarding payment of post-petition invoices.	1.3	620.00	806.00
Kehl, Monty	05/04/06	Discuss separation of IT functions between debtor and non-debtor entities with CIO.	0.3	620.00	186.00
Kehl, Monty	05/04/06	Participate in meeting with management from the Estate.	1.1	620.00	682.00
Allison, Tom	05/05/06	Correspondence and telephone call to A. Jarvis (RQN) regarding employee issues.	0.1	650.00	65.00

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USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Kehl, Monty	05/05/06	Participate in meeting with R. Hilson, M. Olson and F. Siddiqui (all USACM) to plan for separation of debtor entities from USA Investment Partners.	1.6	620.00	992.00
Kehl, Monty	05/05/06	Initiate documentation of results of meeting for separation of debtors from Investment Partners.	0.4	620.00	248.00
Allison, Tom	05/08/06	Management duties of the CEO/CRO.	3.7	650.00	2,405.00
Allison, Tom	05/08/06	Review claims trading activity with A. Jarvis (RQN) and L. Schwartzer (Schwartzer & McPherson).	0.3	650.00	195.00
Kehl, Monty	05/08/06	Document notes from weekly Investment Partners separation meeting & distribute.	1.4	620.00	868.00
Kehl, Monty	05/08/06	Discuss and plan service fee calculation with R. Hilson (USACM).	0.8	620.00	496.00
Kehl, Monty	05/08/06	Analyze several disbursement requests; discuss with counsel.	0.6	620.00	372.00
Reed, James	05/08/06	Meet with Company IT to evaluate feasibility of implementation of change to service fee calculation.	1.0	430.00	430.00
Smith, Susan	05/08/06	Discuss accounting staffing and operations with R. Hilson (USACM).	0.7	590.00	413.00
Smith, Susan	05/08/06	Discuss staffing and operational issues with M. Olson (USACM).	0.5	590.00	295.00
Smith, Susan	05/08/06	Research Defined Benefit plan and respond to querys regarding same.	0.8	590.00	472.00
Allison, Tom	05/09/06	Participate in meeting with Nevada Mortgage Lending Division.	1.4	650.00	910.00
Allison, Tom	05/09/06	Discuss an asset owned by USA Investment Partners, Royal Hotel, with A. Jarvis (RQN).	0.1	650.00	65.00
Kehl, Monty	05/09/06	Participate in meeting with Nevada Mortgage Lending Division.	1.4	620.00	868.00
Kehl, Monty	05/09/06	Assist M. Olson (USACM) to research and answer questions received from Nevada MLD.	1.2	620.00	744.00
Kehl, Monty	05/09/06	Calls and e-mails to discuss status of pledge agreement.	1.4	620.00	868.00
Allison, Tom	05/10/06	Correspondence with A. Jarvis (RQN) regarding investor fund issues.	0.5	650.00	325.00
Allison, Tom	05/10/06	Management duties of the CEO/CRO.	2.1	650.00	1,365.00
Kehl, Monty	05/10/06	Participate in teleconference with counsel to update on case issues.	1.7	620.00	1,054.00
Kehl, Monty	05/10/06	Discuss and development calculation method for Service Fee with MFIM and R. Hilson (USACM).	1.4	620.00	868.00
Kehl, Monty	05/10/06	Review several newspaper articles relating to USA bankruptcy to confirm accuracy of facts.	0.8	620.00	496.00
Reed, James	05/10/06	Meet with R. Hilson and M. Olson (both USACM) to discuss regular budget meeting and exchange of information related to disbursements and receipts.	2.0	430.00	860.00
Smith, Susan	05/10/06	Meet with R. Hilson (USACM) regarding transition of functions from personnel leaving the firm.	0.4	590.00	236.00
Smith, Susan	05/10/06	Meet with R. Hilson and V. Ferner (both USACM) regarding loan servicing function and transition of duties.	1.2	590.00	708.00
Smith, Susan	05/10/06	Discuss IRS request from L. Schwartzer (Schwartzer & McPherson) with R. Hilson (USACM), research form 945, discuss 945 requirements with V. Loob (USACM).	0.9	590.00	531.00
Allison, Tom	05/11/06	Participate in meeting with management from the Estate.	1.1	650.00	715.00
Allison, Tom	05/11/06	Management duties of the CEO/CRO.	0.3	650.00	195.00
Kehl, Monty	05/11/06	Participate in meeting with management from the Estate.	1.1	620.00	682.00
Reed, James	05/11/06	Compare Creditor Committee lists with investor lists.	1.0	430.00	430.00
Kehl, Monty	05/12/06	Participate in team meeting to plan separation of Investment Partners from the Estate.	1.2	620.00	744.00
Kehl, Monty	05/12/06	Document notes from weekly Investment Partners separation meeting	0.6	620.00	372.00
Allison, Tom	05/15/06	Management duties of the CEO/CRO.	10.1	650.00	6,565.00
Smith, Susan	05/15/06	Discussion with M. Olson (USACM) regarding staffing.	0.3	590.00	177.00
Smith, Susan	05/15/06	Attend management meeting to discuss loan ledgers and loan servicing after completion of ledgers.	1.1	590.00	649.00
Allison, Tom	05/16/06	Management duties of the CEO/CRO.	8.1	650.00	5,265.00
Allison, Tom	05/17/06	Management duties of the CEO/CRO.	2.6	650.00	1,690.00
Kehl, Monty	05/17/06	Study draft of Transition Services Agreement and send to RQN.	0.9	620.00	558.00
Allison, Tom	05/18/06	Participate in meeting with RQN, M. Kehl (MFIM) and M. Olson (USACM) to discuss results of hearing.	1.5	650.00	975.00
Allison, Tom	05/18/06	Management duties of the CEO/CRO.	2.2	650.00	1,430.00
Allison, Tom	05/18/06	Meet with Company management to discuss Court hearing.	0.9	650.00	585.00
Kehl, Monty	05/18/06	Participate in meeting with RQN, T. Allison (MFIM) and M. Olson (USACM) to discuss results of hearing.	1.5	620.00	930.00
Smith, Susan	05/18/06	Meet with Company management to discuss Court hearing.	0.9	590.00	531.00
Allison, Tom	05/19/06	Attend USA management meeting.	1.4	650.00	910.00

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USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	05/19/06	Compose e-mail correspondence regarding status of USA Investment Partners security agreement with A. Jarvis (RQN).	0.3	650.00	195.00
Allison, Tom	05/19/06	Management duties of the CEO/CRO.	8.3	650.00	5,395.00
Kehl, Monty	05/19/06	Attend USA management meeting.	1.4	620.00	868.00
Smith, Susan	05/19/06	Meet with Company management.	1.1	590.00	649.00
Kehl, Monty	05/22/06	Meet with R. Hilson (USACM) to discuss staffing support at USA.	0.3	620.00	186.00
Kehl, Monty	05/22/06	Participate in meeting with team to discuss Investment Partners separation plan.	0.6	620.00	372.00
Kehl, Monty	05/22/06	Participate in meetings and phone calls with T. Barry (USACM) and D. Monson (RQN) on partial collateral releases.	0.7	620.00	434.00
Kehl, Monty	05/22/06	Analysis to calculate and fund monthly management fee for Diversified Trust.	1.3	620.00	806.00
Smith, Susan	05/22/06	Research and provide documents on the pension plan for attorneys to forward and discuss with PBGC.	0.8	590.00	472.00
Allison, Tom	05/23/06	Participate in meeting with the Official Committees for First Deed Trust and Diversified Trust (50% allocation).	1.3	650.00	845.00
Allison, Tom	05/23/06	Participate in meeting with the Official Committees for First Deed Trust and Diversified Trust (50% allocation).	1.3	650.00	845.00
Allison, Tom	05/23/06	Management duties of the CEO/CRO.	2.2	650.00	1,430.00
Kehl, Monty	05/23/06	Participate in meeting with the Official Committees for First Deed Trust and Diversified Trust (50% allocation).	1.3	620.00	806.00
Kehl, Monty	05/23/06	Participate in meeting with the Official Committees for First Deed Trust and Diversified Trust (50 % allocation).	1.3	620.00	806.00
Kehl, Monty	05/24/06	Collect and deliver 2005 financial statements to CM Committee member.	0.6	620.00	372.00
Kehl, Monty	05/24/06	Calls with lenders regarding portfolio purchase.	0.7	620.00	434.00
Kehl, Monty	05/24/06	Call with D. Monson (RQN) to discuss partial release of collateral.	0.4	620.00	248.00
Smith, Susan	05/24/06	Discussion with M. Levy (Retirement Planning) regarding defined benefit plan, payment for prior services and PBGC issues.	0.7	590.00	413.00
Kehl, Monty	05/25/06	Discussions with lenders regarding portfolio purchase.	3.1	620.00	1,922.00
Allison, Tom	05/30/06	Management duties of the CEO/CRO.	9.1	650.00	5,915.00
Allison, Tom	05/31/06	Provide insights and revisions on press releases and regulatory issues to M. Pugsley and A. Jarvis (both RQN).	0.4	650.00	260.00
Allison, Tom	05/31/06	Review meeting held with J. Milanowski for A. Jarvis (RQN).	0.3	650.00	195.00
Allison, Tom	05/31/06	Management duties of the CEO/CRO.	5.1	650.00	3,315.00
Smith, Susan	05/31/06	Discuss Defined Benefit Plan with K. Anderson (RQN).	0.7	590.00	413.00
		Total Company Administration	**134.4**		**$ 84,872.00**

June 1, 2006 through June 30, 2006

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	06/01/06	Management duties of the CEO/CRO.	7.4	$ 650.00	$ 4,810.00
Kehl, Monty	06/01/06	Participate in meeting with Investor.	1.1	620.00	682.00
Allison, Tom	06/02/06	Management duties of the CEO/CRO.	6.4	650.00	4,160.00
Allison, Tom	06/03/06	Management duties of the CEO/CRO.	0.2	650.00	130.00
Allison, Tom	06/04/06	Management duties of the CEO/CRO.	3.3	650.00	2,145.00
Allison, Tom	06/05/06	Outline strategic options with A. Jarvis (RQN) and A. Steven (USACM) regarding Investment Partners security agreement negotiations.	0.2	650.00	130.00
Allison, Tom	06/05/06	Conduct meeting with J. Milanowski and A. Jarvis (RQN) regarding Investment Partners security agreement.	0.8	650.00	520.00
Allison, Tom	06/05/06	Attend management meeting.	0.7	650.00	455.00
Kehl, Monty	06/05/06	Attend management meeting.	0.7	620.00	434.00
Allison, Tom	06/06/06	Management duties of the CEO/CRO.	9.8	650.00	6,370.00
Allison, Tom	06/07/06	Management duties of the CEO/CRO.	4.0	650.00	2,600.00
Kehl, Monty	06/07/06	Participate in call with S. Tingey (RQN) to discuss transition services agreement.	0.9	620.00	558.00
Allison, Tom	06/08/06	Management duties of the CEO/CRO.	4.0	650.00	2,600.00
Kehl, Monty	06/12/06	Review and provide comments for statement and press release for T. Allison (MFIM).	1.2	620.00	744.00
Allison, Tom	06/13/06	Management duties of the CEO/CRO.	2.8	650.00	1,820.00
Kehl, Monty	06/13/06	Discussions with USA Investment Partners regarding sale of interests in Oak Valley.	0.7	620.00	434.00
Allison, Tom	06/14/06	Management duties of the CEO/CRO.	9.3	650.00	6,045.00
Allison, Tom	06/16/06	Management duties of the CEO/CRO.	5.5	650.00	3,575.00
Allison, Tom	06/19/06	Management duties of the CEO/CRO.	9.7	650.00	6,305.00
Reed, James	06/19/06	Review unfunded loan requirements with Company management.	2.0	430.00	860.00

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Name	Date	Description	Hours	Rate	Fees
Allison, Tom	06/20/06	Management duties of the CEO/CRO.	6.6	650.00	4,290.00
Allison, Tom	06/21/06	Meet with A. Jarvis (RQN) to discuss results of court hearing and impact on business needs.	1.0	650.00	650.00
Allison, Tom	06/21/06	Management duties of the CEO/CRO.	0.1	650.00	65.00
Reed, James	06/21/06	Review results of Court rulings and develop strategy changes as a result.	2.5	430.00	1,075.00
Allison, Tom	06/22/06	Participate in meeting with USA management team to discuss results of 6/21 hearing.	1.1	650.00	715.00
Allison, Tom	06/22/06	Management duties of the CEO/CRO.	1.6	650.00	1,040.00
Kehl, Monty	06/22/06	Participate in meeting with USA management team to discuss results of 6/21 hearing.	1.1	620.00	682.00
Allison, Tom	06/23/06	Participate in call with financial advisors for First Trust Deed Committee to discuss non-performing loans.	1.1	650.00	715.00
Allison, Tom	06/23/06	Management duties of the CEO/CRO.	6.1	650.00	3,965.00
Kehl, Monty	06/23/06	Participate in call with direct investor regarding funds contained in Investors account.	0.4	620.00	248.00
Kehl, Monty	06/23/06	Participate in meeting with M. Olson (USACM) to discuss press release/communications.	0.4	620.00	248.00
Allison, Tom	06/28/06	Management duties of the CEO/CRO.	6.7	650.00	4,355.00
Allison, Tom	06/29/06	Review case options with M. Kehl, S. Smith (both MFIM) and RQN.	1.1	650.00	715.00
Allison, Tom	06/29/06	Management duties of the CEO/CRO.	2.9	650.00	1,885.00
Kehl, Monty	06/29/06	Review case options with T. Allison, S. Smith (both MFIM) and RQN.	1.1	620.00	682.00
Reed, James	06/29/06	Prepare liquidation analysis template.	2.0	430.00	860.00
		Total Company Administration	**106.5**		**$ 67,567.00**
July 1, 2006 through July 31, 2006					
Allison, Tom	07/10/06	Management duties of the CEO/CRO.	2.7	$ 650.00	$ 1,755.00
Nugent, James	07/10/06	Participate in call with S. Strong (RQN) regarding various case matters including appraisals, bidders, cash flow matters, and Committee issues.	0.2	620.00	124.00
Nugent, James	07/10/06	Participate in call with A. Jarvis (RQN) to discuss creditor issues and modify presentation to Committee.	1.0	620.00	620.00
Allison, Tom	07/11/06	Management duties of the CEO/CRO.	0.5	650.00	325.00
Nugent, James	07/11/06	Meet with A. Jarvis (RQN) to discuss creditor issues and requests, negotiations to receive pay-off from borrowers, and other case matters.	1.5	620.00	930.00
Allison, Tom	07/12/06	Management duties of the CEO/CRO.	2.5	650.00	1,625.00
Allison, Tom	07/18/06	Participate in conference call with M. Pugsley to discuss information from Investment Partners.	0.9	650.00	585.00
Allison, Tom	07/19/06	Participate in meeting with J. Atkinson (MFIM) and J. Milanowski (formerly USACM) to discuss Investment Partners collateral.	2.4	650.00	1,560.00
Allison, Tom	07/20/06	Participate in follow-up meeting with L. Dean (SEC) to discuss support information collected by MFIM.	2.6	650.00	1,690.00
Allison, Tom	07/21/06	Participate in meeting with J. Milanowski (formerly USACM).	2.2	650.00	1,430.00
Allison, Tom	07/26/06	Meet with S. Smith (MFIM) and J. Milanowski (formerly USACM).	0.4	650.00	260.00
Smith, Susan	07/26/06	Meet with T. Allison (MFIM) and J. Milanowski (formerly USACM).	0.4	590.00	236.00
Atkinson, James	07/31/06	Attend conference call with counsel.	1.5	650.00	975.00
		Total Company Administration	**18.8**		**$ 12,115.00**
August 1, 2006 through August 31, 2006					
Steele, Sarah	08/01/06	Review pension plan issues and give instruction to J. Oriti (MFIM).	0.9	$ 430.00	$ 387.00
Allison, Tom	08/02/06	Meet with S. Smith (MFIM) regarding Company business rules.	0.5	650.00	325.00
Smith, Susan	08/02/06	Meet with T. Allison (MFIM) regarding Company business rules.	0.5	590.00	295.00
Smith, Susan	08/02/06	Review loans to be sent Default Notices with A. Stevens (USACM) and review form of notice.	0.9	590.00	531.00
Smith, Susan	08/14/06	Meet with J. Wise (Red Granite).	0.8	590.00	472.00
Atkinson, James	08/15/06	Participate in conference call with Debtors' counsel to discuss pension plan matters.	0.8	650.00	520.00
Atkinson, James	08/15/06	Participate in conference call with and M. Levy (Retirement Planning Co.) to discuss funding and valuation matters regarding the Debtors' pension plans.	0.7	650.00	455.00
Atkinson, James	08/15/06	Review pension plan memorandum and statements for 2003 and 2004.	2.2	650.00	1,430.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Haftl, Michael	08/15/06	Review pension plan documentation and motions prepared by RQN.	2.2	530.00	1,166.00
Haftl, Michael	08/15/06	Analyze pension plan investments and activity from inception to present.	2.9	530.00	1,537.00
Kehl, Monty	08/15/06	Correspond with M. Stone (USACM) regarding authorized signatures for various documents.	0.8	620.00	496.00
Smith, Susan	08/15/06	Meet with M. Puglsey (RQN) regarding SEC document request.	0.2	590.00	118.00
Steele, Sarah	08/15/06	Review data regarding pension plan.	1.2	430.00	516.00
Haftl, Michael	08/16/06	Discuss pension plan history and activity with management.	0.8	530.00	424.00
Haftl, Michael	08/16/06	Research pension plan investments based on request from counsel and PBGC.	1.1	530.00	583.00
Haftl, Michael	08/16/06	Organize and review pension plan documentation.	2.2	530.00	1,166.00
Steele, Sarah	08/16/06	Investigate Marquis, B & J, pension plan.	2.2	430.00	946.00
Atkinson, James	08/17/06	Analysis of pension plan investment statements for 2004.	1.1	650.00	715.00
Haftl, Michael	08/18/06	Analyze payments made to pension plan.	1.8	530.00	954.00
Haftl, Michael	08/18/06	Review updated pension documents provided by management.	0.5	530.00	265.00
Smith, Susan	08/18/06	Review and comment on pension documentation for removal of old Trustees and freezing of plan.	0.4	590.00	236.00
Smith, Susan	08/18/06	Participate in call with staff to arrange for Unsecured Creditors Committee to copy loan reconstruction binders.	0.2	590.00	118.00
Atkinson, James	08/21/06	Discussion with M. Olson (USACM) regarding pension and document production matters.	0.6	650.00	390.00
Atkinson, James	08/22/06	Analyze pension plan brokerage statements for 2004 and 2005.	0.6	650.00	390.00
Haftl, Michael	08/22/06	Review pension plan documentation and motions prepared by RQN.	0.8	530.00	424.00
Astik, Jigar	08/23/06	Analyze pensions information per documents provided from Oakwood Capital.	3.7	240.00	888.00
Astik, Jigar	08/23/06	Analyze employee participation in pension plan for pension analysis.	2.8	240.00	672.00
Astik, Jigar	08/23/06	Analyze Charles Schwab documents for pension analysis.	3.5	240.00	840.00
Haftl, Michael	08/23/06	Review analysis of pension plan performance.	0.8	530.00	424.00
Haftl, Michael	08/23/06	Review updated pension analyses prepared by J. Astik (MFIM).	0.7	530.00	371.00
Haftl, Michael	08/23/06	Review current list of employees and their participation in the pension plan.	0.4	530.00	212.00
Haftl, Michael	08/23/06	Review list of investments held by pension plan.	0.5	530.00	265.00
Oriti, Joseph	08/23/06	Analyze and amend Pension Benefit Plan participating employees list with addresses	2.3	330.00	759.00
Astik, Jigar	08/24/06	Analyze volatility of pension balance for pension analysis.	4.0	240.00	960.00
Astik, Jigar	08/24/06	Prepare memorandum analyzing pension plan statistics and data.	3.5	240.00	840.00
Atkinson, James	08/24/06	Participate in conference call with Debtors' counsel to discuss matters relating to pension matters.	1.2	650.00	780.00
Haftl, Michael	08/24/06	Discussions with counsel regarding status of the pension plan.	1.1	530.00	583.00
Atkinson, James	08/25/06	Participate in call with MFIM counsel regarding pension matters.	1.0	650.00	650.00
Atkinson, James	08/25/06	Participate in conference call with Debtors' counsel and MFIM counsel regarding pension matters.	1.0	650.00	650.00
Haftl, Michael	08/31/06	Review list of pension plan participants.	0.3	530.00	159.00
Oriti, Joseph	08/31/06	Analyze and amend Pension Benefit Plan participating employees list with addresses	2.3	330.00	759.00
		Total Company Administration	**56.0**		**$ 24,671.00**

September 1, 2006 through September 30, 2006

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	09/01/06	Review of motion to freeze pension plan.	1.2	$ 650.00	$ 780.00
Smith, Susan	09/01/06	Respond to M. Pugsley (RQN) requests on behalf of the SEC investigation.	0.3	590.00	177.00
Smith, Susan	09/05/06	Review information for posting on website.	0.2	590.00	118.00
Atkinson, James	09/11/06	Participate in conference call with M. Levy (Retirement Planning Co.) and M. Haftl (MFIM) regarding pension matters.	0.8	650.00	520.00
Haftl, Michael	09/11/06	Participate in conference call with M. Levy (Retirement Planning Co.) and J. Atkinson (MFIM) regarding pension matters.	0.8	530.00	424.00
Smith, Susan	09/11/06	Meet with M. Olson (USACM) regarding noticing issues and investor inquiries.	0.3	590.00	177.00
Haftl, Michael	09/12/06	Coordinate pension issues with K. Applegate (RQN) and M. Levy (Retirement Planning Co.).	0.4	530.00	212.00
Allison, Tom	09/13/06	Attend meeting with Debtors' counsel, J. Atkinson (MFIM), J. Milanowski (formerly USACM) and his counsel regarding pension matters.	0.4	650.00	260.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Astik, Jigar	09/13/06	Analyze current employees and participation in pension plan.	2.8	240.00	672.00
Atkinson, James	09/13/06	Attend conference call with M. Levy (Retirement Planning Co.), Debtors' counsel and M. Haftl (MFIM) regarding pension matters.	1.4	650.00	910.00
Atkinson, James	09/13/06	Attend meeting with Debtors' counsel, T. Allison (MFIM), J. Milanowski (formerly USACM) and his counsel regarding pension matters.	0.4	650.00	260.00
Haftl, Michael	09/13/06	Attend conference call with M. Levy (Retirement Planning Co.), Debtors' counsel and J. Atkinson (MFIM) regarding pension matters.	1.4	530.00	742.00
Haftl, Michael	09/13/06	Review updated pension plan documents received from K. Applegate (RQN).	0.9	530.00	477.00
Oriti, Joseph	09/13/06	Analyze The Official Committee of Equity Security Holders of USA Capital First Trust Deed Fund's First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	0.5	330.00	165.00
Oriti, Joseph	09/13/06	Analyze Stutman, Treister, & Glatt P.C. First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expenses Analysis.	0.7	330.00	231.00
Oriti, Joseph	09/13/06	Analyze Alvarez & Marsal First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	0.8	330.00	264.00
Oriti, Joseph	09/13/06	Analyze Gordon & Silver, LTD First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	0.6	330.00	198.00
Oriti, Joseph	09/13/06	Analyze Beckley & Singleton Chtd. First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	0.7	330.00	231.00
Oriti, Joseph	09/13/06	Analyze Orrick, Herrington, & Sutcliffe LLP First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	0.8	330.00	264.00
Oriti, Joseph	09/13/06	Analyze Lewis & Roca LLP First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	0.7	330.00	231.00
Oriti, Joseph	09/13/06	Analyze Shea & Carolyn, LTD First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	0.7	330.00	231.00
Oriti, Joseph	09/13/06	Analyze Law Office of David Huston First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	0.5	330.00	165.00
Astik, Jigar	09/14/06	Prepare and produce pension documentation for distribution to related parties.	1.8	240.00	432.00
Haftl, Michael	09/14/06	Review pension plan and employee compensation analysis.	1.3	530.00	689.00
Haftl, Michael	09/14/06	Compile list of active pension plan participants.	0.4	530.00	212.00
Haftl, Michael	09/14/06	Coordinate freezing of pension plan.	1.4	530.00	742.00
Haftl, Michael	09/14/06	Coordinate compilation of pension documents per PBGC request.	0.7	530.00	371.00
Oriti, Joseph	09/14/06	Analyze MFIM, LLC First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	2.1	330.00	693.00
Oriti, Joseph	09/14/06	Analyze and amend Professionals' Fees & Expense Analysis.	2.1	330.00	693.00
Oriti, Joseph	09/14/06	Analyze Ray Quinney & Nebeker First Interim Application for Reimbursement of Fees & Expense for Professionals' Fee & Expense Analysis.	3.3	330.00	1,089.00
Smith, Susan	09/15/06	Analyze spreadsheet on professional fees by Debtor.	0.4	590.00	236.00
Oriti, Joseph	09/18/06	Analyze and amend Professionals' Fees & Expense Analysis to reflect 80% of fees and 100% of Expenses for Cash Budget Model.	2.3	330.00	759.00
Smith, Susan	09/18/06	Request information to reply to Nevada State Employment Comm on USA Securities.	0.2	590.00	118.00
Smith, Susan	09/18/06	Analyze issues with the Royal Hotel database.	0.3	590.00	177.00
Smith, Susan	09/18/06	Analyze issues with Investment Partners document requests.	0.2	590.00	118.00
Smith, Susan	09/18/06	Provide list of ordinary course professionals required.	0.3	590.00	177.00
Smith, Susan	09/19/06	Research issue with Royal Hotel database and consult with E. Monson (RQN) on turnover of information.	0.4	590.00	236.00
Allison, Tom	09/20/06	Attend meeting with M. Olson and R. Hilson (both USACM) and J. Atkinson (MFIM) regarding employment matters.	0.4	650.00	260.00
Atkinson, James	09/20/06	Attend meeting with M. Olson and R. Hilson (both USACM) and T. Allison (MFIM) regarding employment matters.	0.4	650.00	260.00
Haftl, Michael	09/20/06	Coordinate pension plan call with K. Applegate (RQN) and employees.	0.6	530.00	318.00
Smith, Susan	09/20/06	Discuss with M. Olson (USACM) and S. Strong, M. Blue (both RQN) regarding personnel issues.	0.8	590.00	472.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Vidal, Adriana	09/20/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for Gordon & Silver, Ltd.	0.9	490.00	441.00
Vidal, Adriana	09/20/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for Lewis and Roca, LLP.	0.7	490.00	343.00
Vidal, Adriana	09/20/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for Mesirow Financial Interim Management, LLC.	1.6	490.00	784.00
Vidal, Adriana	09/20/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for Ray Quinney & Nebeker P.C.	2.4	490.00	1,176.00
Smith, Susan	09/21/06	Prepare draft of FAQ's for POA and POI's.	0.6	590.00	354.00
Vidal, Adriana	09/21/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for Schwartzer & McPherson Law Firm.	1.1	490.00	539.00
Vidal, Adriana	09/21/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for The Law Office of David Huston, P.C.	0.6	490.00	294.00
Vidal, Adriana	09/21/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for Alvarez & Marsal, LLC.	0.7	490.00	343.00
Vidal, Adriana	09/21/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for Shea & Carolyn LTD.	0.8	490.00	392.00
Vidal, Adriana	09/21/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for Stutman Treister & Glatt, P.C.	1.1	490.00	539.00
Vidal, Adriana	09/21/06	Review and reconcile summary of professional fees & expenses filed in the first fee application for USA Capital First Trust Deed Fund Committee.	0.4	490.00	196.00
Vidal, Adriana	09/21/06	Review and reconcile summary of professional fees & expenses filed in the first fee applications inclusive of the Lewis and Roca objection and Potential Trustee fee and expenses objections.	2.1	490.00	1,029.00
Vidal, Adriana	09/21/06	Review and reconcile summary of professional fees & expenses filed in the first fee applications inclusive of the maximum fees & expenses, net of holdback and the minimum fees & expenses, net of holdback.	1.3	490.00	637.00
Smith, Susan	09/22/06	Research and discuss issues with transfer of Royal Hotel database, unpaid invoice and Investment Partners issues.	0.4	590.00	236.00
Smith, Susan	09/22/06	Review and edit draft of FAQ's on POA's and POI's for posting on website.	0.3	590.00	177.00
McClellan, Christian	09/23/06	Analyze Professional Fee and Expenses with Effects of Objections.	1.2	190.00	228.00
Smith, Susan	09/25/06	Review FAQ's on POC's and POI's for posting.	0.4	590.00	236.00
Smith, Susan	09/26/06	Review issues with consulting agreements with former or soon to be former employees.	0.4	590.00	236.00
Allison, Tom	09/27/06	Review with S. Smith (MFIM) regarding personnel issues, Investment Partners collection issues, Plan issues and reporting.	0.7	650.00	455.00
Smith, Susan	09/27/06	Review with T. Allison (MFIM) regarding personnel issues, Investment Partners collection issues, Plan issues and reporting.	0.7	590.00	413.00
Smith, Susan	09/27/06	Review and discuss RQN fee application allocation and impact on estates.	0.7	590.00	413.00
Smith, Susan	09/27/06	Discussion regarding First Trust Deed Fund fees heldback from Interim Distributions.	0.4	590.00	236.00
Atkinson, James	09/28/06	Participate in meeting with M. Olson (USACM) regarding E&O insurance coverage.	0.4	650.00	260.00
Atkinson, James	09/28/06	Review of documents related to E&O insurance policy.	0.4	650.00	260.00
Haftl, Michael	09/28/06	Research existence of 401(k) plan.	0.3	530.00	159.00
Smith, Susan	09/28/06	Review Board Resolutions for appointment of new COO.	0.3	590.00	177.00
Haftl, Michael	09/29/06	Review Company Errors and Omissions Insurance policy.	0.3	530.00	159.00
Smith, Susan	09/29/06	Participate in calls with B. Sanders (Royal Hotel) regarding the transfer of the accounting database.	0.2	590.00	118.00
Smith, Susan	09/29/06	Correspond with RQN regarding the transfer of the accounting database and past due amounts owing.	0.3	590.00	177.00
Smith, Susan	09/29/06	Reply to requests for information on payroll issues.	0.6	590.00	354.00
Smith, Susan	09/29/06	Prepare information on fee applications by all professionals for COO to furnish to press and post on website.	0.4	590.00	236.00
		Total Company Administration	**59.4**		**$ 27,358.00**

October 1, 2006 through October 31, 2006

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	10/02/06	Review Resolutions of Board for banking signatures and COO.	0.3	$ 590.00	$ 177.00
Allison, Tom	10/09/06	Participate in call with Debtors' Counsel, M. Pugsley, J. Atkinson (MFIM) regarding SEC investigation and subpoenas.	1.1	650.00	715.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	10/09/06	Participate in call with Debtors' Counsel, J. Atkinson and S. Smith (both MFIM) and MFIM Counsel regarding draft orders to pay First Interim Fee Applications.	1.1	650.00	715.00
Atkinson, James	10/09/06	Participate in call with Debtors' Counsel, M. Pugsley, T. Allison (MFIM) regarding SEC investigation and subpoenas.	1.1	650.00	715.00
Atkinson, James	10/09/06	Participate in call with Debtors' Counsel, T. Allison and S. Smith (both MFIM) and MFIM Counsel regarding draft orders to pay First Interim Fee Applications.	1.1	650.00	715.00
Atkinson, James	10/09/06	Attend conference call with Debtors' Counsel and Counsel for Committees' regarding First Interim Fee Application Orders.	0.4	650.00	260.00
McClellan, Christian	10/09/06	Update professional fee and expense model to reflect updated applications.	3.9	190.00	741.00
McClellan, Christian	10/09/06	Create analysis of projected debtor professional fee and expenses.	3.4	190.00	646.00
Oriti, Joseph	10/09/06	Gather and analyze loan payoff Statements and correspondence sent to Borrowers.	2.1	330.00	693.00
Smith, Susan	10/09/06	Participate in call with Debtors' Counsel, T. Allison and J. Atkinson (both MFIM) and MFIM Counsel regarding draft orders to pay First Interim Fee Applications.	1.1	590.00	649.00
Haftl, Michael	10/11/06	Review pension plan motion.	0.3	530.00	159.00
McClellan, Christian	10/11/06	Update professional fee and expense model to reflect updated applications.	1.8	190.00	342.00
Reed, James	10/11/06	Review professional fee allocation method.	2.0	430.00	860.00
Haftl, Michael	10/12/06	Review pension motion.	0.3	530.00	159.00
Haftl, Michael	10/12/06	Review letter from RQN to PBGC dated 9/28/06.	0.2	530.00	106.00
McClellan, Christian	10/12/06	Update professional fee and expense model to reflect orders.	3.9	190.00	741.00
Haftl, Michael	10/13/06	Review status of Hilco invoice.	0.2	530.00	106.00
Smith, Susan	10/16/06	Research Beadle McBride invoice history. Call to G. McBride regarding post-petition work.	0.9	590.00	531.00
Haftl, Michael	10/17/06	Update A. Stevens (USACM) work flow document.	0.4	530.00	212.00
Smith, Susan	10/18/06	Review and comment on cooperation agreements.	0.5	590.00	295.00
Reed, James	10/19/06	Review and update analysis related to allocation of professional fees.	1.5	430.00	645.00
Reed, James	10/20/06	Review cash flow analysis with respect to allocation of professional fees.	2.2	430.00	946.00
McClellan, Christian	10/23/06	Solicit First Trust Deed Fund fee breakdown from Debtors Counsel.	2.1	190.00	399.00
McClellan, Christian	10/23/06	Solicit First Trust Deed Fund fee information from First Trust Deed Fund Counsel and FAs.	1.9	190.00	361.00
Smith, Susan	10/23/06	Request and process W-9's for payment file.	0.2	590.00	118.00
Allison, Tom	10/24/06	Participate in meeting with R. Koe (MFIM) regarding current status of Company.	0.5	650.00	325.00
Koe, Robert	10/24/06	Participate in meeting with T. Allison (MFIM) regarding current status of Company.	0.5	650.00	325.00
Koe, Robert	10/24/06	Review bankruptcy and new accounts and records.	1.5	650.00	975.00
McClellan, Christian	10/24/06	Update First Trust Deed Fund holdback and fee payment schedule.	3.7	190.00	703.00
Smith, Susan	10/24/06	Provide BMC with information regarding Loan Summary and statements.	0.3	590.00	177.00
Allison, Tom	10/25/06	Meet with employees.	2.0	650.00	1,300.00
Haftl, Michael	10/25/06	Review and analyze First Trust Deed Fund fee applications for all professionals for use in calculating holdback percentages.	1.1	530.00	583.00
Koe, Robert	10/25/06	Review over bankruptcy organization of Company.	1.5	650.00	975.00
McClellan, Christian	10/25/06	Update First Trust Deed Fund holdback and fee payment schedule.	2.1	190.00	399.00
Smith, Susan	10/25/06	Organize fee requests and request schedule.	0.3	590.00	177.00
Smith, Susan	10/25/06	Review and organize fee statements and W-9's.	0.4	590.00	236.00
Smith, Susan	10/25/06	Attend meeting with Company to discuss Employee Retention Plan.	0.7	590.00	413.00
McClellan, Christian	10/26/06	Update First Trust Deed Fund holdback and fee payment schedule.	3.9	190.00	741.00
McClellan, Christian	10/27/06	Update professional fee and expense model to reflect updated applications.	2.3	190.00	437.00
Allison, Tom	10/30/06	Meet with A. Jarvis (RQN) regarding SEC meeting.	2.0	650.00	1,300.00
Allison, Tom	10/30/06	Attend meeting with SEC.	4.0	650.00	2,600.00
Reed, James	10/30/06	Review and update fee allocation analysis.	1.0	430.00	430.00
McClellan, Christian	10/31/06	Update professional fee and expense model to reflect updated applications.	2.2	190.00	418.00
		Total Company Administration	**64.0**		**$ 24,520.00**

November 1, 2006 through November 30, 2006

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Haftl, Michael	11/01/06	Review E&O insurance documentation.	0.4	$ 530.00	$ 212.00
Haftl, Michael	11/01/06	Review status of Hilco payment.	0.2	530.00	106.00
Smith, Susan	11/01/06	Answer questions regarding accounts payable.	0.3	590.00	177.00
Haftl, Michael	11/04/06	Review correspondence on 1099 tax issues.	0.6	530.00	318.00
Smith, Susan	11/13/06	Discuss hearing, personnel and company issues with M. Olson (USACM).	0.2	590.00	118.00
Allison, Tom	11/14/06	Review current status of conversion of loan data to iTrack and report production.	2.4	650.00	1,560.00
Haftl, Michael	11/14/06	Review status of pension issues.	0.4	530.00	212.00
Smith, Susan	11/14/06	Review fees and send instructions for payment.	0.7	590.00	413.00
Smith, Susan	11/15/06	Meet with SEC counsel.	3.1	590.00	1,829.00
Haftl, Michael	11/16/06	Discuss pension status related to PBGC.	0.1	530.00	53.00
Smith, Susan	11/16/06	Prepare instructions for account payable to pay professionals.	0.7	590.00	413.00
Smith, Susan	11/16/06	Review fee statements and available cash balance, prepare report for payment of professional fees for A/P.	1.1	590.00	649.00
Atkinson, James	11/21/06	Review memorandum regarding status of on-going or pending litigation.	2.1	650.00	1,365.00
Haftl, Michael	11/21/06	Review Call to Action letter.	0.3	530.00	159.00
Haftl, Michael	11/21/06	Participate in Committee call regarding D. Cangelosi email.	0.9	530.00	477.00
Reed, James	11/21/06	Collection of information and call with RQN related to investigations of former management.	1.2	430.00	516.00
Haftl, Michael	11/22/06	Coordinate payment of pension plan invoice.	0.2	530.00	106.00
Allison, Tom	11/28/06	Participate in conference call with S. Smith (MFIM) and A. Jarvis (RQN) regarding Court hearing, borrower issues and confirmation issues.	1.3	650.00	845.00
Allison, Tom	11/28/06	Review current status of prepaid interest analysis.	0.6	650.00	390.00
Smith, Susan	11/28/06	Review and edit contract file for assumption.	0.9	590.00	531.00
Smith, Susan	11/28/06	Participate in conference call with T. Allison (MFIM) and A. Jarvis (RQN) regarding Court hearing, borrower issues and confirmation issues.	1.3	590.00	767.00
McClellan, Christian	11/29/06	Create Comprehensive Fee & Expense Balance of payments analysis.	3.9	190.00	741.00
McClellan, Christian	11/29/06	Update Comprehensive Fee & Expense Balance of payments analysis with previous payments to First Trust Deed Fund professionals.	3.5	190.00	665.00
McClellan, Christian	11/29/06	Update Comprehensive Fee & Expense Balance of payments analysis with previous payments to USA Commercial Mortgage professionals.	3.1	190.00	589.00
Smith, Susan	11/29/06	Review professional fee file and request missing information.	0.3	590.00	177.00
Allison, Tom	11/30/06	Participate in conference call with SEC, M. Pugsley (RQN) and S. Smith (MFIM).	2.2	650.00	1,430.00
McClellan, Christian	11/30/06	Update Comprehensive Fee & Expense Balance of payments analysis.	3.7	190.00	703.00
Smith, Susan	11/30/06	Participate in conference call with SEC, M. Pugsley (RQN) and T. Allison (MFIM).	2.2	590.00	1,298.00
		Total Company Administration	**37.9**		**$ 16,819.00**

December 1, 2006 through December 31, 2006

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	12/01/06	Prepare for and participate in meeting with L. Dean (SEC) and A. Jarvis (RQN) regarding SEC investigation issues.	4.0	650.00	$ 2,600.00
McClellan, Christian	12/01/06	Update professional fee and expense schedule.	3.5	190.00	665.00
Smith, Susan	12/01/06	Review analysis of professional fees for missing statements, totals by entity. Request missing information.	0.5	590.00	295.00
Smith, Susan	12/01/06	Participate in call with RQN and MFIM regarding workflow planning.	1.2	590.00	708.00
McClellan, Christian	12/05/06	Update professional fee and expense schedule.	1.8	190.00	342.00
Allison, Tom	12/06/06	Participate in meeting with C. Pleasant (FBI).	2.2	650.00	1,430.00
Allison, Tom	12/06/06	Participate in meeting with government officials, J. Atkinson and B. Koe (both MFIM) regarding USA Capital matters.	2.7	650.00	1,755.00
Atkinson, James	12/06/06	Participate in meeting with government officials, T. Allison and B. Koe (both MFIM) regarding USA Capital matters.	2.7	650.00	1,755.00
Koe, Robert	12/06/06	Participate in meeting with government officials, J. Atkinson and T. Allison (both MFIM) regarding USA Capital matters.	2.7	650.00	1,755.00
Smith, Susan	12/06/06	Review file and provide information to S. Bice (NVMLD).	0.3	590.00	177.00
Smith, Susan	12/06/06	Review Liquidating Trust document for Company and MFIM involvement.	0.5	590.00	295.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	12/08/06	Participate in meeting with entire USA staff, R. Koe (MFIM) explaining effects on USA Commercial Mortgage with Compass winning the bid.	0.5	650.00	325.00
Atkinson, James	12/08/06	Prepare draft press release regarding results of Auction process.	1.4	650.00	910.00
Cheng, Patrick	12/08/06	Coordinate assembly of documents and financial information requested by the regulators.	0.6	560.00	336.00
Koe, Robert	12/08/06	Participate in meeting with entire USA staff, T. Allison (MFIM) explaining effects on USA Commercial Mortgage with Compass winning the bid.	0.5	650.00	325.00
Smith, Susan	12/08/06	Participate in call with BMC on balloting.	0.9	590.00	531.00
Allison, Tom	12/12/06	Review transition items and transition procedure.	2.4	650.00	1,560.00
Allison, Tom	12/13/06	Participate in meeting with A. Stevens and M. Olson (all USACM).	2.3	650.00	1,495.00
Allison, Tom	12/14/06	Review status of transition plan and responsibilities for relevant staff.	2.3	650.00	1,495.00
Allison, Tom	12/14/06	Participate in meeting with SEC officials, J. Milanowski and his counsel and J. Atkinson and B. Koe (both MFIM) regarding USA Investment Partners.	3.4	650.00	2,210.00
Atkinson, James	12/14/06	Participate in meeting with SEC officials, J. Milanowski and his counsel and T. Allison and B. Koe (both MFIM) regarding USA Investment Partners.	3.4	650.00	2,210.00
Koe, Robert	12/14/06	Participate in meeting with enforcement division of SEC in preparation of meeting with J. Milanowski (formerly USACM) that will follow.	0.8	650.00	520.00
Koe, Robert	12/14/06	Participate in meeting with SEC, J. Milanowski (formerly USACM) and his attorneys and Milanowski's explanation of status of multiple transactions.	3.4	650.00	2,210.00
Allison, Tom	12/15/06	Review results of status conference and develop action plan going forward.	2.0	650.00	1,300.00
McClellan, Christian	12/18/06	Update professional fee and expense schedule.	2.7	190.00	513.00
Allison, Tom	12/20/06	Review staffing requirements and workstreams for transition related issues.	2.1	650.00	1,365.00
Allison, Tom	12/20/06	Participate in meeting with Debtors' counsel, government officials, J. Atkinson (MFIM) and MFIM counsel regarding USA Capital matters.	2.2	650.00	1,430.00
Allison, Tom	12/20/06	Meet with SEC; S. Smith and J. Atkinson (both MFIM); and N. Peterman (GT).	1.2	650.00	780.00
Atkinson, James	12/20/06	Participate in meeting with Debtors' counsel, government officials, T. Allison (MFIM) and MFIM counsel regarding USA Capital matters.	2.2	650.00	1,430.00
Atkinson, James	12/20/06	Meet with SEC; S. Smith and T. Allison (both MFIM); and N. Peterman (GT).	1.2	650.00	780.00
Cadwell, Kristin	12/20/06	Prepare December distribution of checks and statements for investors.	2.4	190.00	456.00
Smith, Susan	12/20/06	Meet with SEC; T. Allison and J. Atkinson (both MFIM); and N. Peterman (GT).	1.2	590.00	708.00
Allison, Tom	12/21/06	Participate in call with T. Burr (Sierra) and G. Berman (DSI) regarding transition issues.	0.7	650.00	455.00
Cadwell, Kristin	12/21/06	Prepare December distribution of checks and statements for investors.	3.8	190.00	722.00
Smith, Susan	12/21/06	Participate in call with T. Burr (Sierra) and G. Berman (DSI) regarding transition issues.	0.7	590.00	413.00
Smith, Susan	12/21/06	Meet with F. Siddiqui and L. Weese (both USACM) on transition planning issues.	0.5	590.00	295.00
Smith, Susan	12/21/06	Transition plan workstreams and staffing for implementation of Plan.	0.6	590.00	354.00
Smith, Susan	12/22/06	Respond to issues with Beadle McBride retention.	0.4	590.00	236.00
Allison, Tom	12/24/06	Review transition plan and procedure with respect to staffing requirements.	3.0	650.00	1,950.00
McClellan, Christian	12/28/06	Update professional fee and expense schedule.	3.8	190.00	722.00
Smith, Susan	12/28/06	Participate in call with C. Harvick (FTI) regarding Beadle McBride retention.	0.3	590.00	177.00
		Total Company Administration	**75.0**		**$ 39,990.00**
January 1, 2007 through January 31, 2007					
McClellan, Christian	01/02/07	Update professional fee and expense schedule.	1.8	$ 190.00	$ 342.00
Smith, Susan	01/02/07	Analyze BMC invoice for November.	0.4	590.00	236.00
McClellan, Christian	01/04/07	Update professional fee and expense schedule.	3.4	190.00	646.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	01/04/07	Query A/P regarding payment of actuary bills for pension plan, research payment by V. Loob (formerly USACM).	0.2	590.00	118.00
Smith, Susan	01/04/07	Participate in conference with S. Strong and K. Applegate (both RQN) regarding pension plan issues.	0.3	590.00	177.00
Atkinson, James	01/05/07	Review Furniture, Fixture and Equipment schedule.	1.6	650.00	1,040.00
Smith, Susan	01/05/07	Review issues with professional fee statements.	0.6	590.00	354.00
Smith, Susan	01/05/07	Analyze and send instructions for payment of professional fees to A/P.	0.4	590.00	236.00
Smith, Susan	01/05/07	Analyze professional fee statements, U.S. Trustee Objections and determine need for further information by firm and send requests.	0.8	590.00	472.00
Smith, Susan	01/07/07	Request and provide information on pension plan to K. Applegate (RQN).	0.4	590.00	236.00
McClellan, Christian	01/08/07	Update professional fee and expense schedule.	3.1	190.00	589.00
Smith, Susan	01/08/07	Provide instruction to C. McClellan (MFIM) on report and back up for professional fees.	0.3	590.00	177.00
Allison, Tom	01/09/07	Participate in meeting with Debtors' counsel, government officials, J. Atkinson (MFIM) regarding USA Capital matters	3.1	650.00	2,015.00
Atkinson, James	01/09/07	Participate in meeting with Debtors' counsel, government officials, T. Allison (MFIM) regarding USA Capital matters	3.1	650.00	2,015.00
Cheng, Patrick	01/09/07	Begin review of available information in preparation of visit and meeting with government officials.	1.8	560.00	1,008.00
Cheng, Patrick	01/09/07	Continue reviewing and preparing document requested by the government official's in advance of its visit.	3.4	560.00	1,904.00
Cheng, Patrick	01/09/07	Continue reviewing and preparing document requested by the government official's in advance of its visit.	2.3	560.00	1,288.00
Haftl, Michael	01/09/07	Correspond with counsel related to PBGC request.	0.3	530.00	159.00
Nagle, Peter	01/09/07	Participate in call with G. York (both Mesirow Financial - Information Technology) and S. Smith (MFIM) regarding IT issues, security and moving computer equipment.	1.0	620.00	620.00
Reed, James	01/09/07	Prepare information related to regulatory issues.	1.2	430.00	516.00
Smith, Susan	01/09/07	Assess issues regarding resignation of IT manager.	0.5	590.00	295.00
Smith, Susan	01/09/07	Participate in call with M. Yoder (AIS) for information on IT staff his firm can provide.	0.4	590.00	236.00
Smith, Susan	01/09/07	Participate in call with P. Nagle, G. York (both Mesirow Financial - Information Technology) regarding IT issues, security and moving computer equipment.	1.0	590.00	590.00
Smith, Susan	01/09/07	Review and forward BMC invoices in response to issues raised by R. Charles (L&R) and review schedule of invoices and payments.	0.3	590.00	177.00
Smith, Susan	01/09/07	Meet with outside investigators regarding Company documents and issues.	1.4	590.00	826.00
Steele, Sarah	01/09/07	Review presentation for government official.	0.9	430.00	387.00
York, Greg	01/09/07	Participate in call with P. Nagle (Mesirow Financial - Information Technology), S. Smith (both MFIM) regarding IT issues, security and moving computer equipment.	1.0	490.00	490.00
Atkinson, James	01/10/07	Participate in meeting with G. York and G. Irvin (both Mesirow Financial - Information Technology) and S. Smith and J. Reed (both MFIM) to discuss information systems security assessment project.	1.5	650.00	975.00
Atkinson, James	01/10/07	Review information systems security assessment workplan.	1.0	650.00	650.00
Atkinson, James	01/10/07	Participate in meeting with G. York and G. Irvin (both Mesirow Financial - Information Technology) and S. Smith (MFIM) to discuss information transition security issues related to Faisel's resignation as CIO.	0.7	650.00	455.00
Cheng, Patrick	01/10/07	Correspond with M. Pugsley (RQN) relating to the production of documents to the government official.	0.4	560.00	224.00
Cheng, Patrick	01/10/07	Review current documents available to be produced to the government official and coordinate with reproduction vendor (Bridge City) to determine the procedures.	1.4	560.00	784.00
Irvin, Greg	01/10/07	Meet with M. Yoder (AIS) to discuss options for interim term IT maintenance and support.	0.5	290.00	145.00
Irvin, Greg	01/10/07	Meet with S. Smith, J. Reed, J. Atkinson (all MFIM) and G. York (Mesirow Financial - Information Technology) to discuss engagement plan potential issues with departure of Faisal, third party providers, etc.	1.5	290.00	435.00
Irvin, Greg	01/10/07	Meet with G. York (Mesirow Financial - Information Technology), S. Smith and J. Atkinson (both MFIM) to discuss IT transition issues to Compass and Trustee.	0.7	290.00	203.00
Reed, James	01/10/07	Review transition issues related to IT.	1.5	430.00	645.00
Reed, James	01/10/07	Participate in meeting related to document preservation with IT staff.	1.2	430.00	516.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Reed, James	01/10/07	Meet with S. Smith, J. Atkinson (both MFIM), G. York and G. Irvin (both Mesirow Financial - Information Technology) to discuss engagement plan potential issues with departure of Faisal, third party providers, etc.	1.5	430.00	645.00
Smith, Susan	01/10/07	Meet with G. York and G. Irvin (both Mesirow Financial - Information Technology), J. Reed and J. Atkinson (both MFIM) to discuss resignation of IT Director and steps necessary to secure systems.	1.5	590.00	885.00
Smith, Susan	01/10/07	Meet with G. York, G. Irvin (both Mesirow Financial - Information Technology) and J. Atkinson (MFIM) to discuss IT transition issues to Compass and Trustee.	0.7	590.00	413.00
Smith, Susan	01/10/07	Meet with F. Siddiqui (USACM) to discuss departure, security and IT transition issues.	0.6	590.00	354.00
York, Greg	01/10/07	Meet with G. Irvin (Mesirow Financial - Information Technology), S. Smith and J. Atkinson (both MFIM) to discuss IT transition issues to Compass and Trustee.	0.7	490.00	343.00
York, Greg	01/10/07	Develop engagement plan document.	2.8	490.00	1,372.00
York, Greg	01/10/07	Meet with M. Yoder (AIS) to discuss options for interim term IT maintenance and support.	0.5	490.00	245.00
York, Greg	01/10/07	Meet with S. Smith, J. Reed, J. Atkinson (all MFIM) and G. Irvin (Mesirow Financial - Information Technology) to discuss engagement plan potential issues with departure of Faisal, third party providers, etc.	1.5	490.00	735.00
Cheng, Patrick	01/11/07	Coordinate with Bridge City on the reproduction of documents requested by the government official.	0.4	560.00	224.00
Cheng, Patrick	01/11/07	Continue to review additional available information on site to satisfy documents requested by the government official.	2.4	560.00	1,344.00
Delaney, Rosanne	01/11/07	Validate and research current files and data of existing environment, including inventory: Hardware, software, contracts, licensing, carrier commitments, etc.	3.1	590.00	1,829.00
Delaney, Rosanne	01/11/07	Continue to validate and research current files and data of existing environment, including inventory: Hardware, software, contracts, licensing, carrier commitments, etc.	2.9	590.00	1,711.00
Delaney, Rosanne	01/11/07	Meet with M. Yoder (AIS) and G. York (Mesirow Financial - Information Technology) about ongoing project management requirements.	1.0	590.00	590.00
Delaney, Rosanne	01/11/07	Construct an outstanding issues/action item list, update findings document based on previous research.	1.6	590.00	944.00
Delaney, Rosanne	01/11/07	Meet with G. York, G. Irvin (both Mesirow Financial - Information Technology) and S. Smith (MFIM) regarding IT issues for moving and transition.	1.4	590.00	826.00
Irvin, Greg	01/11/07	Assess network and gather information to provide information for security report.	3.8	290.00	1,102.00
Irvin, Greg	01/11/07	Continue to assess network and gather information to provide information for security report.	3.1	290.00	899.00
Irvin, Greg	01/11/07	Meet with G. York, R. Delaney (both Mesirow Financial - Information Technology) and S. Smith (MFIM) regarding IT issues for moving and transition.	1.4	290.00	406.00
Smith, Susan	01/11/07	Meet with M. Yoder (AIS) to discuss IT moving and transition issues.	0.4	590.00	236.00
Smith, Susan	01/11/07	Provide FF&E list and respond to inquiry from J. McPherson (Schwartzer & McPherson).	0.2	590.00	118.00
Smith, Susan	01/11/07	Meet with G. York, G. Irvin and R. Delaney (all Mesirow Financial - Information Technology) regarding IT issues for moving and transition.	1.4	590.00	826.00
York, Greg	01/11/07	Revise Engagement Plan document to reflect results of scan and discussions from 1/10/07.	1.2	490.00	588.00
York, Greg	01/11/07	Meet with M. Yoder (AIS) and R. Delaney (Mesirow Financial - Information Technology) about ongoing project management requirements.	1.0	490.00	490.00
York, Greg	01/11/07	Assess network and gather information to provide information for security report.	3.3	490.00	1,617.00
York, Greg	01/11/07	Continue to assess network and gather information to provide information for security report.	2.6	490.00	1,274.00
York, Greg	01/11/07	Meet with G. Irvin, R. Delaney (both Mesirow Financial - Information Technology) and S. Smith (MFIM) regarding IT issues for moving and transition.	1.4	490.00	686.00
Cheng, Patrick	01/12/07	Review and compare documents requested by the government official to the portion of documents indexed and documents available on USA Capital's file storage.	0.7	560.00	392.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	01/12/07	Correspond with staff at USA Capital over myriad e-mails and calls in respect of the production of documents requested by the government official.	0.8	560.00	448.00
Smith, Susan	01/12/07	Draft letters to security and IT firms to replace IT Director's access.	0.7	590.00	413.00
Cheng, Patrick	01/16/07	Review certain documents that are being requested and produced to the government official for attorney client privilege exclusion.	0.4	560.00	224.00
Cheng, Patrick	01/16/07	Review updated log related to the documents copied and produced to the government official.	0.2	560.00	112.00
Smith, Susan	01/16/07	Participate in call with M. Pugsley (RQN) and J. Schlee (USACM) regarding email systems.	0.8	590.00	472.00
Allison, Tom	01/17/07	Participate in meeting with J. Atkinson and M. Haftl (both MFIM) regarding case matters.	1.1	650.00	715.00
Atkinson, James	01/17/07	Participate in meeting with T. Allison and M. Haftl (both MFIM) regarding case matters.	1.1	650.00	715.00
Haftl, Michael	01/17/07	Participate in meeting with J. Atkinson and T. Allison (both MFIM) regarding case matters.	1.1	530.00	583.00
Smith, Susan	01/17/07	Edit letter to investor for revised statements.	0.6	590.00	354.00
Smith, Susan	01/17/07	Forward fee statements and data and review professional fees analysis.	0.5	590.00	295.00
Smith, Susan	01/17/07	Participate in call with C. Hansworth (NSB) regarding Haspinov mortgage and appraiser and make arrangements for onsite visit.	0.3	590.00	177.00
Atkinson, James	01/18/07	Review project documentation.	1.1	650.00	715.00
Haftl, Michael	01/18/07	Respond to pension plan requests.	0.4	530.00	212.00
Smith, Susan	01/18/07	Meet with M. Yoder, M. Atari, (both AIS) regarding computer management.	0.8	590.00	472.00
Smith, Susan	01/18/07	Correspond with M. Pugsley (RQN) and J. Schlee (USACM) regarding email systems.	0.3	590.00	177.00
Smith, Susan	01/20/07	Review and edit the analysis of professional fees.	0.6	590.00	354.00
Smith, Susan	01/20/07	Review and edit the analysis of professional fees.	0.6	590.00	354.00
McClellan, Christian	01/22/07	Update professional fee and expense schedule.	2.8	190.00	532.00
McClellan, Christian	01/23/07	Log and distribute documents requested by Investment Partners (J. Milanowski).	2.1	190.00	399.00
Smith, Susan	01/23/07	Analyze professional fee statement report.	0.7	590.00	413.00
Smith, Susan	01/24/07	Analyze and query professionals on Objections and balances on fee statements to set up for payment.	0.9	590.00	531.00
Smith, Susan	01/24/07	Analyze issues with BMC invoices and allocation.	0.4	590.00	236.00
McClellan, Christian	01/25/07	Update professional fee and expense schedule.	2.9	190.00	551.00
Smith, Susan	01/25/07	Compose e-mail regarding personnel issues to G. Berman (DSI) and M. Tucker (FTI).	0.3	590.00	177.00
Smith, Susan	01/25/07	Review and edit analysis of MFIM's professional fees paid and unpaid.	0.5	590.00	295.00
Smith, Susan	01/25/07	Review and forward fee statements for analysis.	0.3	590.00	177.00
Reed, James	01/29/07	Manage production of presentation related to meeting with investigative authorities.	0.5	430.00	215.00
Smith, Susan	01/29/07	Review project plan for M. Yoder (AIS) on programming system for Effective Date.	0.7	590.00	413.00
Reed, James	01/30/07	Create presentation for meeting with government official.	2.5	430.00	1,075.00
		Total Company Administration	**114.5**		**$ 55,081.00**

February 1, 2007 through February 28, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	02/01/07	Check discrepancy between fee statement and demand letter and send inquiry on issue.	0.3	$ 590.00	$ 177.00
Smith, Susan	02/01/07	Participate in call with S. Strong (RQN) regarding PBGC.	0.2	590.00	118.00
Steele, Sarah	02/01/07	Review fee applications for D. Huston (sole practitioner).	1.3	430.00	559.00
Smith, Susan	02/02/07	Review and comment on termination letters.	0.3	590.00	177.00
Atkinson, James	02/04/07	Review office lease for Pecos Park office space.	0.8	650.00	520.00
Smith, Susan	02/05/07	Analyze Retention plan and discuss with S. Strong and M. Blue (both RQN) for notice and severance pay.	0.4	590.00	236.00
Smith, Susan	02/05/07	Discuss employee termination issues with M. Olson and L. Weese (both USACM).	0.4	590.00	236.00
Smith, Susan	02/05/07	Reply to employee regarding termination dates and retention plan.	0.1	590.00	59.00
McClellan, Christian	02/06/07	Update professional fee and expense schedule.	1.8	190.00	342.00
Smith, Susan	02/06/07	Provide instructions on updating professional fee schedule for distribution.	0.3	590.00	177.00
Tan, Ching Wei	02/06/07	Analyze Gordon & Silver fee application/statements, objections and payments to date.	0.7	490.00	343.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Tan, Ching Wei	02/06/07	Analyze Lewis and Roca fee application/statements, objections and payments to date.	0.8	490.00	392.00
Tan, Ching Wei	02/06/07	Analyze Mesirow Financial Interim Management fee application/statements, objections and payments to date.	0.6	490.00	294.00
Tan, Ching Wei	02/06/07	Analyze Ray Quinney & Nebeker fee application/statements, objections and payments to date.	0.7	490.00	343.00
Tan, Ching Wei	02/06/07	Analyze Schwartzer & McPherson fee application/statements, objections and payments to date.	0.6	490.00	294.00
Tan, Ching Wei	02/06/07	Analyze David Huston fee application/statements, objections and payments to date.	0.6	490.00	294.00
Tan, Ching Wei	02/06/07	Analyze Sierra Consulting Group fee application/statements, objections and payments to date.	0.7	490.00	343.00
Tan, Ching Wei	02/06/07	Analyze ECC Committee member expenses and payments to date.	0.2	490.00	98.00
Tan, Ching Wei	02/06/07	Analyze Beckley Singleton fee application/statements, objections and payments to date.	0.7	490.00	343.00
Tan, Ching Wei	02/06/07	Analyze Mesirow Financial Interim Management fee application/statements, objections and payments to date.	0.6	490.00	294.00
Tan, Ching Wei	02/06/07	Analyze Orrick, Herrington & Sutcliffe professional fees application and payment to date.	0.8	490.00	392.00
Tan, Ching Wei	02/06/07	Analyze Ray Quinney & Nebeker fee application/statements, objections and payments to date.	0.6	490.00	294.00
McClellan, Christian	02/07/07	Update professional fee and expense schedule.	2.8	190.00	532.00
Smith, Susan	02/07/07	Locate and send additional fee information to update schedule.	0.3	590.00	177.00
Smith, Susan	02/07/07	Review updated professional fee file, research and forward missing information.	0.4	590.00	236.00
Tan, Ching Wei	02/07/07	Analyze Schwartzer & McPherson fee application/statements, objections and payments to date.	0.5	490.00	245.00
Tan, Ching Wei	02/07/07	Analyze FTI fee application/statements, objections and payments to date.	0.7	490.00	343.00
Tan, Ching Wei	02/07/07	Analyze Diversified Trust Deed Fund Committee member expenses and payments to date.	0.2	490.00	98.00
Tan, Ching Wei	02/07/07	Analyze Alvarez & Marsal fee application/statements, objections and payments to date.	0.7	490.00	343.00
Tan, Ching Wei	02/07/07	Analyze Mesirow Financial Interim Management fee application/statements, objections and payments to date.	0.6	490.00	294.00
Tan, Ching Wei	02/07/07	Analyze Ray Quinney & Nebeker fee application/statements, objections and payments to date.	0.6	490.00	294.00
Tan, Ching Wei	02/07/07	Analyze Schwartzer & McPherson fee application/statements, objections and payments to date.	0.6	490.00	294.00
Tan, Ching Wei	02/07/07	Analyze Shea & Carlyon fee application/statements, objections and payments to date.	0.7	490.00	343.00
Tan, Ching Wei	02/07/07	Analyze Stutman Treister & Glatt fee application/statements, objections and payments to date.	0.7	490.00	343.00
Tan, Ching Wei	02/07/07	Analyze First Trust Deed Fund Committee member expenses and payments to date.	0.2	490.00	98.00
Tan, Ching Wei	02/07/07	Analyze USA Capital Realty Advisors professional fees application and payment to date.	0.8	490.00	392.00
Tan, Ching Wei	02/07/07	Analyze USA Securities professional fees application and payment to date.	0.8	490.00	392.00
Smith, Susan	02/08/07	Discuss access to servers with J. Schlee (USACM).	0.2	590.00	118.00
Smith, Susan	02/09/07	Locate additional information on professional fees for schedule.	0.2	590.00	118.00
Smith, Susan	02/09/07	Review and edit schedule of professional fees due and prepare instructions for payment.	0.4	590.00	236.00
Tan, Ching Wei	02/09/07	Analyze First Trust Deed Fund professional fee payments against wire transfer information.	1.9	490.00	931.00
Tan, Ching Wei	02/09/07	Analyze Diversified Trust Deed Fund professional fee payments against wire transfer information.	0.7	490.00	343.00
Tan, Ching Wei	02/09/07	Analyze USA Commercial Mortgage professional fee payments against wire transfer information.	1.1	490.00	539.00
Tan, Ching Wei	02/12/07	Update professional fee summary in relation to error in Order approving Ray Quinney & Nebeker's first fee application.	1.1	490.00	539.00
Atkinson, James	02/13/07	Analyze professional fees incurred and payments schedule.	0.4	650.00	260.00
Smith, Susan	02/13/07	Review and comment on licensing agreement.	0.3	590.00	177.00
Tan, Ching Wei	02/13/07	Analyze Ray Quinney & Nebeker and Sierra Consulting comments on the professional fee summary.	0.3	490.00	147.00
Tan, Ching Wei	02/14/07	Update professional fees summaries in relation to Ray Quinney & Nebeker and Sierra Consulting comments.	0.6	490.00	294.00
Tan, Ching Wei	02/15/07	Analyze professional fee schedule prepared by Stutman Treister & Glatt.	0.3	490.00	147.00

EXHIBIT E8

USA Commercial Mortgage Company, et al.
Company Administration
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Tan, Ching Wei	02/15/07	Analyze professional fee payments for Feb-07.	0.7	490.00	343.00
Haftl, Michael	02/16/07	Review various closing and loan related correspondences.	0.4	530.00	212.00
McClellan, Christian	02/16/07	Update professional fee and expense schedule - new invoices.	1.8	190.00	342.00
Tan, Ching Wei	02/20/07	Update professional fee summary with Gordon Silver's Nov and Dec-06 invoices.	0.3	490.00	147.00
Haftl, Michael	02/21/07	Review documents received related to reserve analysis.	1.2	530.00	636.00
Smith, Susan	02/21/07	Prepare instructions for the payment of USA Commercial Mortgage professional fees.	0.3	590.00	177.00
Haftl, Michael	02/22/07	Review and organize closing documents.	0.2	530.00	106.00
Haftl, Michael	02/22/07	Research D&O related documents.	0.4	530.00	212.00
McClellan, Christian	02/22/07	Update professional fee and expense schedule - new invoices.	1.8	190.00	342.00
Fillip, Kasey	02/23/07	Prepare documents related to client background and organizational information.	1.1	330.00	363.00
McClellan, Christian	02/26/07	Update professional fee and expense schedule - new invoices.	2.5	190.00	475.00
Smith, Susan	02/26/07	Review updated professional fee schedule and send M. Tucker (FTI) information of Diversified Trust Deed Fund payment requirements.	0.4	590.00	236.00
McClellan, Christian	02/28/07	Update professional fee and expense schedule - payments made.	2.7	190.00	513.00
Smith, Susan	02/28/07	Prepare instructions for the payment of professional fees.	0.8	590.00	472.00
Smith, Susan	02/28/07	Coordinate with Compass' movers and computer equipment issues.	0.8	590.00	472.00
Smith, Susan	02/28/07	Comment and correspond with RQN regarding employment at the request of Compass.	0.3	590.00	177.00
		Total Company Administration	**47.3**		**$ 19,823.00**

March 1, 2007 through March 31, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	03/02/07	Reprioritize workstreams based on Court hearing from prior day.	2.9	$ 650.00	$ 1,885.00
McClellan, Christian	03/05/07	Update Professional Fee schedule with newly received invoices.	2.8	190.00	532.00
Smith, Susan	03/05/07	Arrange for payment of attorneys fees for employees.	0.3	590.00	177.00
Haftl, Michael	03/07/07	Coordinate Compass sub-servicing billing process.	0.4	530.00	212.00
Koe, Robert	03/07/07	Discuss with J. Reed (MFIM) on USA Commercial Mortgage employees that Compass is planning on retaining and which employees will be terminated.	0.5	650.00	325.00
Reed, James	03/07/07	Discuss with R. Koe (MFIM) on USA Commercial Mortgage employees that Compass is planning on retaining and which employees will be terminated.	0.5	430.00	215.00
Smith, Susan	03/11/07	Review issues with professional fee schedule for allocation between First Trust Deed Fund and USACM.	0.7	590.00	413.00
Allison, Tom	03/12/07	Coordinate Effective Date activities.	1.9	650.00	1,235.00
Smith, Susan	03/12/07	Prepare instructions for payment of professionals.	0.6	590.00	354.00
Tan, Ching Wei	03/12/07	Respond to query on the first payment to Alvaraz and Marsal and Shea & Carlyon.	0.3	490.00	147.00
		Total Company Administration	**10.9**		**$ 5,495.00**
		Estimate of Future Fees [(1)]			**$ 50,000.00**
		Total Hours and Fees for Company Administration from April 13, 2006 through March 12, 2007	**850.4**		**$ 507,344.00**
		USA Commercial Mortgage Company	**100%**		**$ 507,344.00**

1 - Estimate of Future Fees represents time spent reviewing fee applications filed by other professionals in these cases.